

Accounting Qualification Decision Matrix

Compare common accounting routes before committing to a study path.

Career information is general guidance only. Qualification routes, exemptions, fees, recognition and requirements can change. Always check the official professional body before making study or career decisions.

Comparison matrix

Route	Best fit	Typical direction	Checks before deciding
ACCA	Practice, audit, finance roles and international mobility	Accountant, auditor, finance manager, financial reporting roles	Current exam structure, exemptions, PER, fees and recognition in your target country
ACA / ICAEW	UK practice, audit, corporate finance and structured training	Chartered accountant, audit, advisory, corporate finance	Training agreement route, entry requirements, employer support and official requirements
CIMA / CGMA	Industry, FP&A, business partnering and management accounting	Management accountant, finance business partner, analyst, controller	Current pathway, exemptions, assessment format and membership requirements
AAT	Entry and technician-level accounting route	Accounts assistant, bookkeeper, finance assistant, progression route	Level, funding, exam route and progression into ACCA, ACA or CIMA
CPA	US or US-linked international accounting work	US reporting, audit, finance and international roles	State board rules, eligibility, exams, experience and licensing requirements
CMA	Management accounting and strategic finance	FP&A, controller, cost accounting, performance management	IMA requirements, exam route, experience and recognition in your market
ATT / CTA	UK tax compliance and advisory pathway	Tax adviser, tax compliance, advisory specialist	Official tax pathway, membership rules, exam route and experience requirements